

Revenue Information Bulletin 23-006
January 12, 2023**Income Tax**
Withholding Tax**State Filing Requirements for IRS Form 1099-NEC**

Beginning January 1, 2023¹, all service recipients (i.e. businesses) who are required to file [IRS Form 1099-NEC](#) with the Internal Revenue Service (“IRS”) must transmit copies of Forms 1099-NEC to the Louisiana Department of Revenue (“LDR” or “Department”) when issued for services provided in Louisiana or for services performed by an individual residing in Louisiana at the time the services were performed.

Unless exempted by the guidance below, service recipients who are required to file IRS Form 1099-NEC with the IRS must file copies with LDR on or before February 28 for the preceding tax year. Forms 1099-NEC filed for tax year 2022 are due to LDR on or before February 28, 2023.

Service providers are required to file IRS Forms 1099-NEC directly with LDR when:

- The service provider did not timely electronically file all IRS Forms 1099-NEC with the IRS and, if prompted, authorize sharing of the information provided with LDR.
 - This requirement also applies to IRS Forms 1099-NEC filed by paper with the IRS, regardless of whether the Forms 1099-NEC were mandated to be filed electronically.

Service providers are **not required** to file IRS Forms 1099-NEC directly with LDR when:

- The service provider timely and electronically filed all IRS Forms 1099-NEC with the IRS, either through commercial third party tax software, the IRS Filing Information Returns Electronically (FIRE) system, or other IRS approved electronic filing software.
 - When filing IRS Forms 1099-NEC with the IRS through their FIRE system, filers must select to opt into the Combined Federal/State Filing Program (CF/SF) and identify the data by the Louisiana state code of 22.

¹ See LDR [RIB 22-006](#). LDR granted an administrative waiver for the filing of Forms 1099-NEC for the 2021 tax year to allow the necessary additional time and resources to fully implement the legislative requirement to file Forms 1099-NEC with LDR.

- When filing IRS Forms 1099-NEC through commercial third party tax software, filers must authorize the IRS to share the information with LDR.

Electronic Filing Mandate

Businesses filing 50 or more IRS Forms 1099-NEC are required to file electronically². If a business is required to file electronically but fails to do so, penalties may apply, unless the business demonstrates good cause for the failure to file electronically if penalties are assessed.

Filing Electronically

- Businesses with an LDR account number may upload IRS Forms 1099-NEC in [LaWage](#) using the current specification as defined by [IRS Publication 1220](#).

Filing by Paper

Businesses may use [Form R-91001, Annual Summary and Transmittal of Form 1099-NEC](#), to transmit paper copies of IRS Forms 1099-NEC to LDR.

LDR Account Number Used to File

Businesses who have an LDR account number must use that number when filing. Businesses who do not have an account number must include their Federal Employer Identification Number ("FEIN"). Sole proprietors who are not otherwise required to have a FEIN may use their Social Security Number if no LDR account number has been issued. Businesses are not required to have a withholding account with LDR in order to file IRS Forms 1099-NEC with LDR.

Frequently Asked Questions

LDR has published, and will update as necessary, a series of technical [FAQs](#) to assist businesses and their representatives with the guidance contained in this bulletin.

Questions concerning this Revenue Information Bulletin should be directed by e-mail to Policy.Publications@La.gov.

Kevin J. Richard, CPA
Secretary

² See [Louisiana Administrative Code 61:I.1515](#)